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FINANCE DEPARTMENT

NOTIFICATION

The 31st March, 2020

S.R.O. No. 95/2020— In exercise of the powers conferred by sub-section (6C) of section 25 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify the date of coming into force of this notification as the date, from which the,—

- (a) authorised signatory of all types;
- (b) Managing and Authorised partners of a partnership firm; and
- (c) Karta of an Hindu undivided family,

shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the Odisha Goods and Services Tax Rules, 2017(hereinafter referred to as the said rules), in order to be eligible for registration under GST:

Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall come into force from the 1st day of April, 2020.

[No.10670-FIN-CT1-TAX-0002/2020]

By Order of the Governor
SMITA ROUT
Joint Secretary to Government